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For Defendant United States of America

**IN THE UNITED STATES BANKRUPTCY COURT
FOR THE DISTRICT OF OREGON**

In re

Edward A. Ariniello, Jr.,

Debtor.

Case No. 21-31142-dwh11

UNITED STATES OF AMERICA'S
OBJECTION TO CONFIRMATION OF
PLAN AND MOTION TO DISMISS

Creditor Internal Revenue Service ("IRS") objects to the confirmation of Debtor's plan and moves to dismiss as the plan fails to provide for the secured claim of the IRS.

FAILURE TO PROVIDE FOR SECURED CLAIM

The IRS timely filed a Proof of Claim in this matter on June 11, 2021, and has since amended the proof of claim, most recently on March 4, 2022. The IRS's claim of \$97,714.43 reflects a secured claim of \$42,042.00 and an unsecured claim of \$55,673.43. Claim 2-4.

On February 18, 2022, Debtor filed Debtor's First Amended Plan of Reorganization ("Amended Plan") (ECF 95) which fails to provide for the IRS's priority tax claims. The Amended Plan says "[t]he claim of the Internal Revenue Service is being paid in full pursuant to the terms of the USOH Plan." ECF 95 at 4. However, Debtor in matter *In re U.S. Outdoor Holding, LLC*, Case No. 20-32571-dwh11, has failed to make payments according to its plan and is seeking a post-confirmation modification of the plan (ECF 161, 162, Case 20-32571). There is also a pending motion to convert the matter from a Chapter 11 case to a Chapter 7 matter. ECF 156, Case 20-32571. Debtor's proposed plan to provide for the IRS's claim through U.S. Outdoor Holding's faltering plan is no plan at all.

Debtor's plan fails fully provide for the IRS as a secured creditor. Debtors must fully provide for and pay the tax claims as part of the monthly plan payments for this matter, not as part of a plan in another matter with an uncertain future. 11 U.S.C §1325(a)(5)(B)(ii).

WHEREFORE, the United States prays that confirmation of Debtor's chapter 13 plan be denied and this bankruptcy be dismissed.

DATED: March 16, 2022.

SCOTT ERIK ASPHAUG, OSB #833674
United States Attorney
District of Oregon

By: /s/ Jessie D. Young
Jessie D. Young, OSB #135246
Assistant United States Attorney

CERTIFICATE OF SERVICE

IT IS HEREBY CERTIFIED that service of the foregoing UNITED STATES OF AMERICA'S OBJECTION TO CONFIRMATION OF PLAN AND MOTION TO DISMISS was served by mailing a true copy addressed to the following, except those designated as receiving ECF notice, who will be served electronically by ECF:

Nicholas J. Henderson, Motschenbacher & Blattner, LLP, Attorney for debtor	ECF Only
Kenneth S Eiler, Trustee	ECF Only

Edward A. Ariniello, Jr.
29455 SW Heater Rd.
Sherwood, OR 97140

Dated: March 16, 2022.

/s/ Jessie Young

Jessie Young, OSB #135246
Assistant United States Attorney